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PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA FINANCE DEPARTMENT (TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2022

Dated, Agartala, the 7th January, 2023.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Tripura State Goods and Services Tax Rules, 2017, namely:—

- **1. Short title and commencement.**—(1) These rules may be called the Tripura State Goods and Services Tax (Fourth Amendment) Rules, 2022.
- (2) They shall come into force with effect from 1st day of December, 2022.
- 2. In the Tripura State Goods and Services Tax Rules, 2017,
 - (a) rule 122 shall be omitted:
 - (b) rules 124 and 125 shall be omitted;
 - (c) in rule 127,-
 - (i) in the marginal heading, for the word "Duties", the word "Functions", shall be substituted;
 - (ii) for the words "It shall be the duty of the Authority,-", the words "The authority shall discharge the following functions, namely:-" shall be substituted;

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- (d) rule 134 shall be omitted;
- (e) rule 137 shall be omitted;
- (f) after rule 137, in the Explanation, for clause (a), the following clause shall be substituted, namely:-
 - '(a) "Authority" means the Authority notified under sub-section (2) of section 171 of the Act;'.

By Order of the Governor.

(Prithwiraj Debnath)
Under Secretary to the
Government of Tripura
Finance Department

Note: The principal rules were published in the Tripura Gazette, Extraordinary Issue, *vide* notification No.F.1-11(91)-TAX/GST/2017, dated the 22nd June, 2017, published *vide* number 206, dated the 22nd June, 2017 and were last amended *vide* notification No.F.1-11(91)-TAX/GST/2022(Part), dated the 26th December, 2022 *vide* number 2028, dated the 26th December, 2022.